

EXHIBIT V

LBKG 2016-01-29 nr 117

Kildeskatteloven

§ 54

Som senest ændret ved: **L 2012 926 § 4 stk. 1 nr. 3**

I kraft: 2013-01-01

Med henblik på at opnå den bedst mulige overensstemmelse mellem sluskatte og de foreløbige skattebeløb, jf. § 42, kan skatteministeren bestemme, at der skal foretages en procentvis forhøjelse eller nedsættelse af indkomstgrundlaget m.v. efter § 52, stk. 1-3, for alle skattepligtige eller for grupper af skattepligtige.

LBKG 2016-01-29 no 117

Tax at Source Act

§ 54

As last amended by: **L 2012 926 § 4 paragraph 1 no. 3**

Effective: 2013-01-01

In order to obtain the best possible conformity between the final and preliminary tax amounts, cf. §42, the Minister of Taxation may decide that a percentage increase or reduction of the income basis, etc. must be made pursuant to §52, paragraphs. 1-3, for all taxpayers or for groups of taxpayers.